

The Grand Lodge of Mark Master Masons of England  
and Wales and its Districts and Lodges Overseas



**M.W.Bro. His Royal Highness  
PRINCE MICHAEL OF KENT, GCVO  
Grand Master**

**M.W.Bro. JOHN HERBERT PRIZEMAN  
Pro Grand Master**

**R.W.Bro. FRANCIS CHARLES SPENCER  
Deputy Grand Master**

**R.W.Bro. Prof. DENOVAN KEITH WILSON  
Assistant Grand Master**

Mark Masons' Hall  
86 St James's Street  
London, SW1A 1PL

31 January 2023

Dear Sir and Brother

The next Communication of Grand Lodge will be held on **Tuesday, 7 March 2023, at 2 p.m.** in the Grand Temple, Freemasons' Hall, 60 Great Queen Street, London, WC2B 5AZ.

All Mark Master Masons are invited to attend. Please note that registration is required.

**Active Officers of the year will enter in procession and have a reserved seat in the temple providing they have given notice beforehand of their intention to be present. The Grand Director of Ceremonies requests the attendance of the Grand Wardens, Grand Sword Bearer, Deputy Grand Directors of Ceremonies, Grand Standard Bearers, Grand Inner Guard and Grand Stewards at the rehearsal commencing at 12 noon.**

By Command of the Most Worshipful Grand Master.

Yours faithfully and fraternally

R.W.Bro. Ryan A. Williams, OStJ, P.G.J.W.  
Grand Secretary

DRESS – Short black coat or dark lounge suit. Grand Officers, Provincial and District Grand Officers and holders of Overseas Mark Grand Rank will wear full dress Mark regalia. Masters, Wardens, Overseers, and Past Masters will wear the apron, collar and jewel of their respective offices. All other Mark Master Masons will wear the apron and jewel of the Order.

## AGENDA

1. To open Grand Lodge.
2. In Memoriam.
3. To propose that the Minutes of the Communication of Grand Lodge held on Tuesday, 13 September 2022, as circulated with the summons for this meeting, be taken as read, approved and adopted.
4. To propose that the Report of the General Board of the Grand Lodge of Mark Master Masons for the six months ended 31 December 2022, as printed in **Appendix A**, be taken as read, approved and adopted.
5. To receive the Financial Statements of the Grand Lodge of Mark Master Masons for the year ended 31 August 2022, as printed in **Appendix B**.
6. To receive the Financial Statements of the Mark Benevolent Fund for the year ended 31 August 2022, as printed in **Appendix C**.
7. To elect the Most Worshipful Grand Master for the ensuing year.
8. To elect the Grand Treasurer for the ensuing year.
9. To note the recommended grants that have been approved by the Trustees of the Mark Benevolent Fund to the following worthy causes during the six months ended 31 December 2022:

District of Romania – Ukraine Refugee Fund .....	£150,000
Addenbrooke’s Charitable Trust .....	£100,000
Birmingham Women’s and Children’s Hospital .....	£100,000
The Rock Youth Project.....	£87,528
Tynemouth Volunteer Life Brigade .....	£55,751
Millom Network Centre .....	£46,090
Disability Challengers .....	£40,167
East Yorkshire Foodbank .....	£38,118
North of Tyne Mountain Rescue Team .....	£37,500
Ospreys Wheelchair Rugby.....	£33,400
Autism Bedfordshire .....	£30,000
Lennox Children’s Cancer Charity.....	£25,000
The Bike Experience .....	£24,794
Greater Manchester Blood Bikes .....	£18,801
St Peter & St James Hospice .....	£16,102
Haverigg Inshore Rescue Team .....	£11,573
East Midlands Immediate Care Scheme (EMICS) .....	£11,005
The Bailiff’s Island Appeal (Jersey) – Channel Islands.....	£10,000
Stape Silver Band.....	£1,916
<b>TOTAL.....</b>	<b>£837,745</b>

- To propose that the standard rate of registration and other fees payable by Lodges to Grand Lodge for the financial year 1 September 2023 to 31 August 2024, shall be as follows:

**Warrants**

New Warrant.....	at cost
Warrant of Confirmation .....	at cost
Celebration Warrant .....	at cost

**Patents**

Provincial Grand Master.....	at cost
District Grand Master .....	at cost
Grand Inspector.....	at cost

**Dispensations**

Lodge or Master Elect .....	£30.00
Dispensation (nunc pro tunc) .....	£58.00

Any request for Dispensation received less than 21 days before it is required will be treated as a Nunc Pro Tunc Dispensation and charged accordingly.

**Fees payable by Brethren**

Annual Dues (1 September 2023 to 31 August 2024).....	£32.00
Annual Dues – Installed Masters’ Lodges .....	£16.00
Registration of a Brother on Advancement or a Joining Brother from another Constitution not previously registered (50% reduction – 2023/2024)..	£15.00
Registration of a Joining Brother previously registered (50% reduction – 2023/2024).....	£11.50
Founder member of a new lodge being a Brother already on the Register of Grand Lodge .....	£8.00
Duplicate, replacement or amended Grand Lodge Certificate .....	£30.00

**Yearbooks**

Mark .....	£13.00
All other Orders .....	£12.00

All Fees shown are inclusive of Value Added Tax at the current rate of 20% payable by Lodges and Brethren in England and Wales. Fees pertaining to members in the European Union will be advised accordingly.

- To give notice of motion that at the next regular Communication of Grand Lodge to be held on Tuesday, 13 June 2023, changes to the Constitutions and Regulations will be proposed.
- To call off Grand Lodge.
- To receive representatives of the charities and other worthy causes which have been awarded grants by the Mark Benevolent Fund in 2022.
- To call on Grand Lodge.
- The Presiding Officer will address Grand Lodge.
- To close Grand Lodge.

## Appendix A

### REPORT OF THE GENERAL BOARD OF THE GRAND LODGE OF MARK MASTER MASONS for the six months ended 31 December 2022

#### 1. Certificates Issued

During the six months ended 31 December 2022, 744 Certificates of Registration have been issued. The total subscribing membership of the Order as at 31 December 2022 was 43,305.

#### 2. Obituary

The General Board reports, with deep regret, the death of the following Grand Officers:

R.W.Bro. Joseph De Haro, P.Dist.G.M.  
(Gibraltar)

V.W.Bro. Dr Roger Hugh Jago, P.G.M.O.  
V.W.Bro. Nigel William Penn, P.G.M.O.  
V.W.Bro. James Dunlop McKee, P.G.S.O.  
V.W.Bro. Brian William Price, P.G.S.O.  
V.W.Bro. Keith Dinning, P.G.J.O.  
V.W.Bro. Peter Richard Dyke, P.G.J.O.  
V.W.Bro. Geoffrey Eastburn, P.G.J.O.  
V.W.Bro. John Arkwright Hargreaves, P.G.J.O.  
V.W.Bro. John Brian Haslam, P.G.J.O.  
V.W.Bro. Peter Kenneth James, P.G.J.O.  
V.W.Bro. David Jenkinson, P.G.J.O.  
V.W.Bro. James McKeeman, P.G.J.O.  
V.W.Bro. John Walter Morey, P.G.J.O.  
V.W.Bro. Maj. Michael Mullally, TD, P.G.J.O.  
V.W.Bro. Alan Smith, CBE, P.G.J.O.  
W.Bro. Harry Robert Dalby, P.Dep.G.Swd.B.  
W.Bro. Leslie William Murray, P.G.S.D.  
W.Bro. Norman Basil Oakes, P.G.S.D.  
W.Bro. Dr Arthur Ramsden, P.G.S.D.  
W.Bro. David Leslie Robson, P.G.S.D.  
W.Bro. Wg Cdr John Brian Rodgers, P.G.S.D.  
W.Bro. Ian Christopher Screen, P.G.S.D.  
W.Bro. Laurence James Young, P.G.S.D.  
W.Bro. Thomas Baillie, P.G.J.D.  
W.Bro. Sydney Gerald Coombe, P.G.J.D.  
W.Bro. Charles Neville Harrison, P.G.J.D.  
W.Bro. Dr David Robert Karsa, P.G.J.D.  
W.Bro. Michael Graham Langley, P.G.J.D.  
W.Bro. John William Michael Minshaw,  
P.G.J.D.  
W.Bro. David Scott Pinkerton, P.G.J.D.  
W.Bro. Nigel Frederic Riley, P.G.J.D.  
W.Bro. Milton Solves, P.G.J.D.  
W.Bro. Alexander Edward Ward, P.G.J.D.  
W.Bro. Michael James Waterman, P.G.J.D.  
W.Bro. Revd John Christopher Guise,  
P.A.G.Chap.  
W.Bro. John Kenneth Speed, P.A.G.Chap.  
W.Bro. Brian Moreton Bell, P.A.G.D.C.  
W.Bro. Beverley Edwin Bennett, P.A.G.D.C.  
W.Bro. Iain Peter Campbell, P.A.G.D.C.  
W.Bro. Peter Isaac Croft, P.A.G.D.C.  
W.Bro. Antonio Elio D'Emilio, P.A.G.D.C.  
W.Bro. John Herbert Dye, P.A.G.D.C.  
W.Bro. Leonard William Fowler, P.A.G.D.C.  
W.Bro. Brian Edward Green, P.A.G.D.C.  
W.Bro. Charles Walter Gwilliam, P.A.G.D.C.  
W.Bro. Peter William Thomas Hadlett, P.A.G.D.C.  
W.Bro. David Walter Harrison, P.A.G.D.C.  
W.Bro. Roy Hart, P.A.G.D.C.  
W.Bro. Gerard Carl Ferdinand Kaschula,  
P.A.G.D.C.  
W.Bro. Andrew John McLeod, P.A.G.D.C.  
W.Bro. Alan Egerton Parker, P.A.G.D.C.  
W.Bro. Robin Pearson, P.A.G.D.C.  
W.Bro. Gordon Frederick Setterfield, P.A.G.D.C.  
W.Bro. Peter William Smailes, P.A.G.D.C.  
W.Bro. Raymond Gregory Snaith, P.A.G.D.C.  
W.Bro. Barry Geoffrey Stephenson, P.A.G.D.C.  
W.Bro. Rex Trollope, P.A.G.D.C.  
W.Bro. Clarence Courtney Philerman Valere,  
P.A.G.D.C.  
W.Bro. Joseph Spencer Brown, QPM,  
P.A.G.Swd.B.  
W.Bro. Allan Roger Gregory, P.A.G.Swd.B.  
W.Bro. William John Butler Henderson, JP,  
P.A.G.Swd.B.  
W.Bro. Patrick Joseph Walsh, JP, P.A.G.Swd.B.  
W.Bro. John Walter Allcock, P.G.St.B.  
W.Bro. Arthur Herbert Burkill, P.G.St.B.  
W.Bro. Patrick Donald Burridge, P.G.St.B.  
W.Bro. Bernard Thomas Davies, P.G.St.B.  
W.Bro. Raymond Bertram Page, P.G.St.B.  
W.Bro. Derek Andrew Romaine Seymour,  
P.G.St.B.  
W.Bro. Brian Edward Wetherell, P.G.St.B.  
W.Bro. Donald Collins, P.A.G.St.B.  
W.Bro. John Fowler, P.A.G.St.B.  
W.Bro. William James Mallon, P.A.G.St.B.

**2a.** The General Board also note, with deep regret, that the death of the following Grand Officers was reported between 1 January and 31 January 2023:

V.W.Bro. John Charles Mark Avery, P.G.M.O.	W.Bro. Derek William Southgate, P.G.J.D.
V.W.Bro. Geoffrey Frank Bollard, P.G.S.O.	W.Bro. John Beverley Talbot, P.G.J.D.
V.W.Bro. Revd Gwynfor Williams, P.G.S.O.	W.Bro. Alistair John Bennie, P.A.G.D.C.
V.W.Bro. Dr Malcolm David Marston Parkes Bowen, P.G.J.O.	W.Bro. Percival Ryan Evans, P.A.G.D.C.
V.W.Bro. David Anthony Powell, P.G.J.O.	W.Bro. Royston Frederick Garlick, P.A.G.D.C.
V.W.Bro. Albert Arthur Taylor, P.G.J.O.	W.Bro. Stewart Campbell Kerr, P.A.G.D.C.
V.W.Bro. George Henry Vincent, P.G.J.O.	W.Bro. Roger Wallace Sargent, P.A.G.D.C.
W.Bro. David George Collom, P.G.S.D.	W.Bro. Peter Leslie Sidnell, P.A.G.D.C.
W.Bro. George Davies, P.G.S.D.	W.Bro. William Edward Slater, P.A.G.D.C.
W.Bro. James Robert Innes, P.G.S.D.	W.Bro. Dennis Gene Van Schalkwyk, P.A.G.D.C.
W.Bro. Colin William Thurston, P.G.S.D.	W.Bro. Edward Peter Guy Vatcher, P.A.G.D.C.
W.Bro. Anthony David Briggs, P.G.J.D.	W.Bro. William Peter Ellis, P.A.G.Swd.B.
W.Bro. William Henry Gibson, P.G.J.D.	W.Bro. Nigel Raymond Knight, P.A.G.Swd.B.
W.Bro. Ian William Mackenzie, P.G.J.D.	W.Bro. Wg Cdr Michael John Faint, P.G.St.B.
W.Bro. Hubert Sydney Pawsey, P.G.J.D.	W.Bro. Robert Ritchie Hamilton, P.G.St.B.
W.Bro. Frank Lucas Powell, P.G.J.D.	W.Bro. Robert Malcolm Wise, P.G.St.B.
	W.Bro. John Anthony Kenyon, P.A.G.St.B.

**3. Appointments**

The Most Worshipful Grand Master has been pleased to make the following appointments at his pleasure:

W.Bro. James Dominic Harrison to be Provincial Grand Master for HERTFORDSHIRE with effect from 12 July 2022, in succession to R.W.Bro. Richard Malcolm Walker.

V.W.Bro. David Charles Purdie, P.G.J.O., to be Provincial Grand Master for DEVONSHIRE with effect from 1 October 2022, in succession to R.W.Bro. Peter James Balsom.

W.Bro. Kevin John Spencer, P.G.J.D., to be Provincial Grand Master for STAFFORDSHIRE AND SHROPSHIRE with effect from 20 October 2022, in succession to R.W.Bro. Michael Richard Heenan.

V.W.Bro. Cristian Mihutoiu, Grand Inspector for Romania, to be District Grand Master for the new District of ROMANIA with effect from 12 November 2022.

W.Bro. David Nigel Hanson, P.G.S.D., to be Provincial Grand Master for DURHAM with effect from 28 November 2022, in succession to R.W.Bro. Prof. Denovan Keith Wilson.

V.W.Bro. John Vaughan Christopher French, P.G.J.O., to be Provincial Grand Master for SURREY with effect from 18 March 2023, in succession to R.W.Bro. Ian Nelson Clark.

W.Bro. David John Sowerby, P.A.G.D.C., to be Provincial Grand Master for NORTHAMPTON, HUNTINGDON AND BEDFORD with effect from 24 June 2023, in succession to R.W.Bro. Robert Andrew Stokes.

**4. Mark Benevolent Fund**

(a) GRANTS—During the six months ended 31 December 2022, 8 petitions were relieved totalling £19,388.

(b) EMERGENCY GRANTS—During the six months ended 31 December 2022, 1 emergency grant was made totalling £2,000.

(c) THE 2023 MARK BENEVOLENT FUND FESTIVAL – WEST YORKSHIRE

The one hundred and fifty-fifth Mark Benevolent Fund Festival is due to be held on Saturday, **1 July 2023**, at the Harrogate Conference Centre, King's Road, Harrogate, HG1 5LA, under the presidency of R.W.Bro. James Steggles, Provincial Grand Master.

(d) FESTIVALS 2024–2033

2024 Cheshire	2028 Somerset	2032 Wiltshire
2025 Oxfordshire	2029 Durham	2033 North & East Yorkshire
2026 Hampshire & IOW	2030 Essex	
2027 Warwickshire	2031 Northumberland	

## **5. Warrants of Constitution**

The Most Worshipful Grand Master has been pleased to grant Warrants for the following new Lodges:

Heliopolis Lodge of M.M.M. No. 2043 – Romania  
Prince Michael of Kent Lodge of M.M.M. No. 2044 – Romania  
Martín Miguel De Güemes Lodge of M.M.M. No. 2045 – River Plate  
John Platts Lodge of M.M.M. No. 2046 – Bristol  
St James Lodge of M.M.M. No. 2047 – River Plate  
Cave Etrusche Lodge of M.M.M. No. 2048 – Italy

## **6. Warrants of Confirmation**

The Most Worshipful Grand Master has been pleased to grant Warrants of Confirmation to the following Lodges:

Rosario Lodge of M.M.M. No. 507 – River Plate  
The Croft Lodge of Mark Provincial Grand Stewards No. 1524 – Staffs. & Shropshire  
Tauromenitan Lodge of M.M.M. No. 1968 – Italy  
Utopia Lodge of M.M.M. No. 1985 – Italy  
Arcadia Lodge of M.M.M. No. 1986 – Italy

## **7. Sesquicentenary Warrants**

The Most Worshipful Grand Master has been pleased to grant Sesquicentenary Warrants to the following Lodges on completion of one hundred and fifty years continuous working:

The Joppa Lodge of M.M.M. No. 11 – Cheshire  
The Furness Lodge of M.M.M. No. 36 – West Lancashire  
The St Davids Lodge of M.M.M. No. 38 – North Wales  
The Remigius Lodge of M.M.M. No. 117 – Lincolnshire  
The Carnarvon Lodge of M.M.M. No. 119 – Somerset  
Hotspur with Coquetdale Lodge of M.M.M. No. 135 – Northumberland  
The Wike Lodge of M.M.M. No. 142 – East Lancashire  
The Rose and Thistle Lodge of M.M.M. No. 158 – West Lancashire  
The Starkie Lodge of M.M.M. No. 159 – East Lancashire

## **8. Centenary Warrants**

The Most Worshipful Grand Master has been pleased to grant Centenary Warrants to the following Lodges on completion of one hundred years continuous working:

Persevere Lodge of M.M.M. No. 732 – Sussex  
Haven Lodge of M.M.M. No. 750 – Northumberland  
Steanforde Lodge of M.M.M. No. 752 – Northampton, Huntingdon & Bedford  
Wyre Lodge of M.M.M. No. 754 – West Lancashire  
Stability Lodge of M.M.M. No. 758 – South Wales  
Hackworth Lodge of M.M.M. No. 761 – Durham  
Shorncliffe and Hythe Lodge of M.M.M. No. 767 – Kent  
Knaresborough Castle Lodge of M.M.M. No. 768 – West Yorkshire  
Herne Bay Lodge of M.M.M. No. 771 – Kent  
Enfield Lodge of M.M.M. No. 772 – Middlesex  
Temperance Lodge of M.M.M. No. 774 – West Lancashire  
Rugby Lodge of M.M.M. No. 776 – Warwickshire  
Mercury Lodge of M.M.M. No. 777 – Hampshire & Isle of Wight

## **9. Jubilee Warrants**

The Most Worshipful Grand Master has been pleased to grant Jubilee Warrants to the following Lodges on the completion of fifty years continuous working:

Mossley Lodge of M.M.M. No. 1381 – East Lancashire  
University of London Lodge of M.M.M. No. 1389 – London  
Hector Young Lodge of M.M.M. No. 1395 – Hampshire & Isle of Wight  
Scawfell Lodge of M.M.M. No. 1397 – Cumberland & Westmorland  
Potters Clay Lodge of M.M.M. No. 1399 – Essex

## **10. Amalgamation of Lodges**

The Board noted the decision of the members of Steadfast Lodge of M.M.M. No. 846 and Darlington Lodge of M.M.M. No. 250 to amalgamate with effect from 25 April 2022. The amalgamated Lodge will be known as DARLINGTON STEADFAST Lodge of M.M.M. No. 250 (Durham).

## **11. Change of Lodge Names**

The Board noted that members had resolved to change the names of the following Lodges:

Emblematic Lodge of M.M.M. No. 350 (Middlesex) to change its name to Emblems of Service Lodge of M.M.M. No. 350.

Selinunte Lodge of M.M.M. No. 1985 (Italy) to change its name to Utopia Lodge of M.M.M. No. 1985.

## **12. Dispensations to Resume Working**

The Board noted that dispensations had been issued to the following Lodges:

King Edward Lodge of M.M.M. No. 941 – The Transvaal

Woodstock Lodge of M.M.M. No. 1569 – Surrey

Ludwig Zum Flammenden Stern Lodge of M.M.M. No. 1642 – Germany

## **13. Lodges in Abeyance**

The Board noted and approved requests for the following Lodges to be placed in abeyance for a period of not more than three years:

Scarlett with Gawthorpe Lodge of M.M.M. No. 1014 – East Lancashire

Oak Tree Lodge of M.M.M. No. 1839 – Surrey

## **14. Warrants Surrendered**

The Board noted that members of the following Lodges had voted to surrender their Warrant:

Perseverance Lodge of M.M.M. No. 403 – East Lancashire

Strode Lodge of M.M.M. No. 696 – Devonshire

Carville Lodge of M.M.M. No. 968 – Northumberland

John Peel Lodge of M.M.M. No. 1020 – Cumberland and Westmorland

Haltwhistle Lodge of M.M.M. No. 1278 – Northumberland

Hebburn Lodge of M.M.M. No. 1339 – Durham

Gariiep Lodge of M.M.M. No. 1662 – South Africa (Western Division)

## **15. Grand Honours**

The M.W. Grand Master has determined that **18 January 2024** is the latest date by which annual recommendations for Grand Honours can be received by the Grand Secretary.

## **16. Administration**

The Registrations department should be informed of deaths, resignations or changes of address of Grand Officers as soon as they occur via Keystone Online.

Provincial and District Grand Secretaries, Inspectorate Secretaries and Secretaries of Unattached Lodges are requested to address communications either to the Grand Secretary or the most appropriate member of MMH staff by name, depending on the nature of the communication. Communications should only be marked 'Private & Confidential' by exception. All such communications should be sent to:

G.L.M.M.M., Mark Masons' Hall

86 St James's Street, London, SW1A 1PL

31 January 2023

V.W.Bro. W. A. Divall, P.G.M.O., President of the General Board

R.W.Bro. R. A. Williams, OStJ, P.G.J.W., Grand Secretary

## Appendix B

### GRAND LODGE OF MARK MASTER MASONS OF ENGLAND AND WALES AND ITS DISTRICTS AND LODGES OVERSEAS REPORT FOR THE YEAR ENDED 31 AUGUST 2022

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The Members of the Management Board of The Grand Lodge of Mark Master Masons present their report and the financial statements for the year ended 31 August 2022.

#### TRUSTEES

The Trustees of The Grand Lodge of Mark Master Masons who served during the year and to the date of signing this report are:

S Davison (Deceased 19/4/22)  
J N G Howitt  
J H Prizeman  
R J Smith (Retired 13/9/22)  
F C Spencer (Appointed 7/6/22)  
Prof. D K Wilson (Appointed 13/9/22)

#### MANAGEMENT BOARD

The Management Board of Mark Masons' Hall has control and regulation of the business of Mark Masons' Hall. This responsibility transferred from the General Board with effect from 9 June 2015. In particular the responsibilities of the Management Board are:

- the direction of everything relating to the buildings, furniture and other property of the Grand Lodge of Mark Master Masons and other Orders administered from Mark Masons' Hall;
- the control of the finances of the Consolidated Account, examining all demands thereon and authorising payment of the same, and
- to appoint, control and dismiss employees of the Grand Lodge and regulate all salaries.

The Management Board is also required to ensure that the future commitments of The Grand Lodge of Mark Master Masons are considered, and the appropriate provisions are made.

The members of the Management Board of The Grand Lodge of Mark Master Masons to the date of this report are:

P R Clement  
S Davison (Deceased 19/4/22)  
G L Flight  
J N G Howitt  
T F Jackson  
K J Jones  
J H Prizeman  
R J Smith (Retired 13/9/22)  
F C Spencer (Appointed 7/6/22)  
A C Sweeney  
J C Whitaker, *JP*  
R A Williams, *OStJ*  
Prof. D K Wilson (Appointed 13/9/22)



**GRAND LODGE OF MARK MASTER MASONS OF  
ENGLAND AND WALES AND ITS DISTRICTS AND LODGES OVERSEAS  
REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)**

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**INVESTMENT POLICY**

The Grand Lodge of Mark Master Masons seeks to invest surplus funds for a return in excess of inflation and to increase the assets of the Organisation.

In accordance with this policy the Board has concentrated on investing in equities.

In accordance with these aims, the funds are now managed by J M Finn & Co Ltd. The Investment Committee, appointed by the Management Board, reviews the funds on a regular basis.

**GOING CONCERN**

The Grand Lodge of Mark Master Masons (GLMMM) produces regular financial information including budgets, forecasts and a longer term strategic business plan, which are closely monitored by the Management Board.

Accordingly, the Management Board have a reasonable expectation that GLMMM has adequate resources to ensure it will continue as a going concern for the foreseeable future, being at least 12 months from the date of approval of the financial statements and consider that there are no material uncertainties over the Group and GLMMM's financial viability. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**AUDITOR**

Crowe U.K.LLP has indicated its willingness to be reappointed as auditor.

Approved by the Management Board on 19 January 2023 and signed on its behalf:

**J H Prizeman  
PRESIDENT**

**R A Williams, *OStJ*  
GRAND SECRETARY**

**GRAND LODGE OF MARK MASTER MASONS**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	£	2022 £	2021 £
<b>INCOME</b>				
Annual dues	2c	1,793,290		2,788,816
Registration fees and warrants		108,323		33,067
Fees of honour and dispensations		130,127		130,524
Year Book sales		46,017		45,992
Meetings and dining receipts		189,592		0
Hire of lockers		18,050		16,930
Coronavirus Job Retention Scheme Income	2c	0		62,029
Management fees		<u>279,492</u>		<u>268,954</u>
			<b>2,564,891</b>	<b>3,346,312</b>
<b>Deduct: EXPENDITURE</b>				
Year Book printing		13,136		15,379
Meeting costs		249,865		0
Staff emoluments		1,148,759		1,161,119
Pension Fund Contributions		415,939		381,680
Rent, rates and insurance		447,847		239,516
Lighting and heating		64,466		42,180
Repairs, replacements and cleaning		330,870		394,891
Depreciation of furniture and equipment		5,720		3,470
Depreciation of computers		5,580		12,630
Amortisation of leasehold improvements		9,060		9,060
Engrossing, postages, printing and stationery		53,138		37,621
Office expenses and telephone		237,798		124,846
Security staff		104,369		94,374
Travelling		177,096		10,554
Auditor's remuneration		29,225		28,750
Professional fees		<u>128,971</u>		<u>115,624</u>
			<b><u>3,421,839</u></b>	<b><u>2,671,694</u></b>
<b>OPERATING (DEFICIT) / SURPLUS</b>			<b>(856,948)</b>	<b><u>674,618</u></b>
<b>SUNDRY INCOME</b>				
Keystone Fund		9,677		2,452
Income from investments		195,924		162,987
Realised & unrealised gains/(loss) on investments		(1,077,629)		1,095,666
Interest received		125		1,418
Sundry income		<u>0</u>		<u>25,000</u>
			<b>(871,903)</b>	<b>1,287,523</b>
<b>NET (EXPENDITURE) / INCOME before taxation</b>			<b>(1,728,851)</b>	<b>1,962,141</b>
Corporation tax	4		<u>-</u>	<u>-</u>
<b>NET INCOME</b>			<b>(1,728,851)</b>	<b>1,962,141</b>
86 St James Ltd loan repayment			<b>250,000</b>	<b>0</b>
VAT assessment settled (re: 2010/11)			<b>(139,164)</b>	<b>0</b>
Deferred taxation			<b>282,369</b>	<b>(294,315)</b>
Transfer to Premises Replacement Fund	7		<u><b>(40,769)</b></u>	<u><b>(39,051)</b></u>
<b>(DECREASE) / INCREASE IN CAPITAL FUND</b>			<b><u>(1,376,415)</u></b>	<b><u>1,628,775</u></b>

The Income and Expenditure Account reports all movements in the Capital Fund in the year including all recognised gains and losses.

The notes on pages 12 to 15 form part of these financial statements.

**GRAND LODGE OF MARK MASTER MASONS**  
**BALANCE SHEET**  
**31 AUGUST 2022**

	Notes	2022 £	£	2021 £
<b>FIXED ASSETS</b>				
Tangible fixed assets	3 & 5		<b>516,962</b>	530,572
Investments				
Subsidiary companies	8		<b>87,053</b>	87,053
Quoted investments	8		<b>7,079,862</b>	7,634,011
(Historic cost £5,914,148 (2021: £5,523,895))				
			<b>7,683,877</b>	8,251,636
<b>CURRENT ASSETS</b>				
Debtors due within one year		<b>312,190</b>		352,323
Debtors due after more than one year				
Cash at bank and in hand		<b>108,452</b>		902,144
		<b>420,642</b>		1,254,467
<b>Deduct: CURRENT LIABILITIES</b>				
Creditors		<b>437,869</b>		221,438
Corporation tax				
			<b>(17,227)</b>	1,033,029
<b>NET ASSETS BEFORE PENSION LIABILITY</b>				
			<b>7,666,650</b>	9,284,665
Deferred tax liability			<b>(126,121)</b>	(408,490)
FRS 102 pension fund liability			<b>0</b>	(690,792)
<b>NET ASSETS</b>				
			<b>7,540,529</b>	8,185,383
<b>FUNDS</b>				
Building Maintenance Fund		<b>100,000</b>		100,000
Premises Replacement Fund	7	<b>1,375,179</b>		1,334,410
Capital Fund	6	<b>6,065,350</b>		7,441,765
<b>TOTAL FUNDS BEFORE PENSION DEFICIT</b>				
			<b>7,540,529</b>	8,876,175
<b>Pension Fund deficit</b>			<b>0</b>	(690,792)
			<b>7,540,529</b>	8,185,383

The above summarised financial statements are extracted from the full annual report and financial statements which were approved by the Management Board and signed on their behalf on 19 January 2023. The full financial statements, on which the auditors Crowe U.K. LLP gave an unqualified audit report on xx January 2023, are available on request.

The auditors have confirmed to members of the Management Board that, in their opinion, the summarised financial statements are consistent with the full financial statements for the year ended 31 August 2022.

Signed on behalf of Management Board:  
J N G Howitt, Grand Treasurer  
Date: 19 January 2023

**The notes on pages 12 to 15 form part of these financial statements.**

**GRAND LODGE OF MARK MASTER MASONS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**1. ENTITY INFORMATION**

Grand Lodge of Mark Master Masons is an unincorporated association and operates from Mark Masons' Hall, 86 St. James's Street, London, SW1A 1PL.

**2. ACCOUNTING POLICIES**

**(a) Basis of Accounting and Consolidation**

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, applicable to small entities.

The financial statements present the consolidated Income and Expenditure Account and Balance Sheet comprising the consolidation of the results, assets and liabilities of Grand Lodge of Mark Master Masons General Fund and its wholly owned subsidiaries 86 St James Limited and Mark Masons Hall Limited for the year ended 31 August 2022.

**(b) Going Concern**

The Grand Lodge of Mark Master Masons (GLMMM) produces regular financial information including budgets, forecasts and a longer term strategic business plan, which are closely monitored by the Management Board.

Accordingly, the Management Board have a reasonable expectation that GLMMM has adequate resources to ensure it will continue as a going concern for the foreseeable future, being at least 12 months from the date of approval of the financial statements and consider that there are no material uncertainties over the Group and GLMMM's financial viability. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**(c) Income**

This is the amount of dues receivable at The Grand Lodge of Mark Master Masons in the current year. Each of the other orders surrenders their income to The Grand Lodge of Mark Master Masons in return for the management of and expenses applicable to that order. The annual dues included one-off credits which were applied for the year to support existing members, improve retention, and aid recruitment.

Government grants are recognised on the performance model, when GLMMM has complied with any conditions attaching to the grant and the grant will be received. The grant in connection to the job retention scheme has been recognised in the period to which the underlying furloughed staff costs relate to.

**(d) Depreciation**

Depreciation and amortisation is charged to write off the cost of the assets over the following periods in equal instalments:

Leasehold improvements	- 99 years
Plant, Furniture and Equipment	- 3 years
Computers	- 5 years

The residual economic life of leasehold improvements is reviewed on a regular basis. The Management Board have determined the position with regard to depreciation and the cost of the leasehold improvements is being amortised over the life of the lease. The Management Board are also of the view that the carrying value of these assets is not impaired having assessed their service delivery but will undertake future reviews in accordance with FRS 102.

**GRAND LODGE OF MARK MASTER MASONS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**(e) Investments**

Listed investments are measured at fair value through income and expenditure and are reported at their market value at each balance sheet date.

**(f) Debtors and creditors**

Short-term debtors are measured at transaction price less any impairment. Short-term creditors are measured at transaction price.

**(g) Pension Costs**

Defined benefit pension scheme current service costs and the net of the scheme interest cost and the expected return on the scheme assets for the year are charged to the income and expenditure account within staff costs. Actuarial gains and losses are recognised immediately within the movement in the Capital Fund for the year.

The defined benefit pension scheme assets are measured at fair value at the balance sheet date. Scheme liabilities are measured on an actuarial basis at the balance sheet date using the projected unit method and are discounted at a rate equivalent to the current rate of return on high quality corporate bonds of an equivalent term to the scheme liabilities. The resulting asset or liability is presented separately after other net assets on the balance sheet.

Contributions to defined contribution schemes are charged to the income and expenditure account in the period in which they become payable.

**3. 86 ST JAMES'S STREET, LONDON SW1**

The Grand Lodge of Mark Master Masons occupies these premises under a sub-lease from The Mark Benevolent Fund.

**4. CORPORATION TAX**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Tax on investment income receivable in the year – nil (2021: nil)	-	-
	<hr/>	<hr/>

The Grand Lodge of Mark Master Masons is liable to Corporation Tax on its investment income and gains. At 31 August 2022 excess management expenses carried forward available for offset against future taxable income amounted to £299,453 (2021: £235,725).

**GRAND LODGE OF MARK MASTER MASONS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**5. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Furniture and equipment £	Computers £	Total £
Cost				
At 1 September 2021	887,850	114,874	132,258	1,134,982
Additions		6,750		6,750
<b>At 31 August 2022</b>	<b>887,850</b>	<b>121,624</b>	<b>132,258</b>	<b>1,141,732</b>
Depreciation				
At 1 September 2021	377,488	111,404	115,518	604,410
Charge for the year	9,060	5,720	5,580	20,360
<b>At 31 August 2022</b>	<b>386,548</b>	<b>117,124</b>	<b>121,098</b>	<b>624,770</b>
<b>Net book values</b>				
<b>At 31 August 2022</b>	<b>501,302</b>	<b>4,500</b>	<b>11,160</b>	<b>516,962</b>
<i>At 31 August 2021</i>	<i>510,362</i>	<i>3,470</i>	<i>16,740</i>	<i>530,572</i>

**6. CAPITAL FUND**

	2022 £	2021 £
<b>Balance at 1 September</b>	<b>7,441,765</b>	5,812,990
(Deficit) / Surplus from Income and Expenditure Account	<b>(1,376,415)</b>	1,628,775
<b>Balance at 31 August</b>	<b>6,065,350</b>	7,441,765

**7. PREMISES REPLACEMENT FUND**

The premises replacement fund has been set up to set aside funds to replace the premises at the end of the lease. The funds have been invested and the income arising on the investment is transferred to the premise's replacement fund each year.

	£
Balance on premises replacement fund as at 1 September 2021	1,334,410
Transfer from capital fund	40,769
<b>Balance on premises replacement fund as at 31 August 2022</b>	<b>1,375,179</b>

**GRAND LODGE OF MARK MASTER MASONS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>8. INVESTMENTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Quoted</b>		
Listed on a recognised stock exchange		
Market value at 1 September	<b>7,634,011</b>	<i>5,570,677</i>
Less: Disposal proceeds	<b>(645,925)</b>	<i>(665,238)</i>
Add: Acquisitions at cost	<b>1,169,405</b>	<i>1,632,906</i>
Net realised and unrealised gains / (losses)	<b>(1,077,629)</b>	<i>1,095,666</i>
	<b>7,079,862</b>	<i>7,634,011</i>
Market value at 31 August		
Historic cost	<b>5,914,148</b>	<i>5,523,895</i>

The unquoted investment balance is the cost of the investment by The Grand Lodge of Mark Master Masons in its two subsidiary companies 86 St James Limited and Mark Masons Hall Limited.

**9. PENSION SCHEMES**

Staff of GLMMM and 86 St James Ltd could formerly join as members of the GLMMM Pension and Life Assurance Scheme, a defined benefit scheme. The scheme, which is administered by Verulam Gemmell Consultants, was closed to all future benefits accrual with effect from 30 April 2015. The most recent full actuarial valuation of the scheme was carried out as at 31 August 2016. This has been updated for the purposes of these financial statements to 31 August 2022 by a qualified actuary.

Staff can now join a defined contribution scheme which the employers also contribute. The cost for the period amounted to £67,638 (2021: £71,571), there are no outstanding or prepaid contributions at the balance sheet date.

**10. RELATED PARTY TRANSACTIONS**

The Grand Lodge of Mark Master Masons (GLMMM) owns and controls 86 St James Ltd and Mark Masons Hall Limited.

GLMMM administers a Fund of Benevolence known as The Mark Benevolent Fund (MBF). GLMMM charged a management fee of £200,000 (including £5,508 VAT) (2021: £200,000) to cover staff and administration costs to the MBF. GLMMM paid an amount of £135,000 to the Crown Estates in respect of rent on behalf of the MBF (2021: £135,000). At the year-end GLMMM owed MBF £45,065 (2021: GLMMM owed MBF £29,310) in respect of these transactions.

## Appendix C

### THE MARK BENEVOLENT FUND TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

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The Trustees present their report and the financial statements for the year ended 31 August 2022.

#### LEGAL AND ADMINISTRATIVE DETAILS

The charity is The Grand Lodge of Mark Master Masons' Fund of Benevolence and is registered at the Charity Commission under registration number 207610. The charity operates as The Mark Benevolent Fund.

The charity's address is 86 St James's Street, London SW1A 1PL.

#### TRUSTEES

The Trustees of The Mark Benevolent Fund who served during the year, and to the date of signing this report, were:

D F Ashbolt	A Morris (Retired 7/6/22)
J Bell	R J Oliver (Appointed 7/6/22)
I N Clark	Dr T C Pakrashi
W A Divall (Appointed 7/6/22)	D Powell (Appointed 7/6/22)
H K Emmerson (Retired 7/6/22)	R F Richardson (Appointed 7/6/22)
P Hawken, <i>MBE</i> (Retired 7/6/22)	J Stegges (Appointed 7/6/22)
K Hicks	A I Torrance (Retired 7/6/22)
C E Lord, <i>OBE, JP</i> (Retired 7/6/22)	M J L Whelan, <i>JP</i>
A S McLaren	

Newly appointed Trustees receive an induction from the President and Grand Treasurer and attend training courses as necessary.

#### ORGANISATION

The Board of Trustees delegate the day-to-day running of the charity to the management of the Grand Lodge of Mark Master Masons. There are two sub-committees to the Board of Trustees:

- 1) The Worthy Causes Committee provides assistance to other registered charities. It meets two to three times a year to examine applications looking for financial support or from Mark Provinces and Districts wishing to support suitable charities. The appropriateness of the allocation of the charity's funds is at the forefront as applications are considered. Following a Worthy Causes Committee meeting, all members are sent copies of the approved applications. If no queries are raised within ten days, these grants will be paid. All of the Trustees of the charity are members of the Committee.

The Worthy Causes Committee also has a subcommittee that administers grants up to £50,000 to enable them to be dealt with swiftly. The members of this committee are D Ashbolt (Chairman), K Hicks, A McLaren, R Oliver, T C Pakrashi, R Richardson.

- 2) The Petitions Committee provides relief to poor and distressed Freemasons, their wives, widows and children. Individual grants of up to £15,000 may be made for help with general living expenses for a 12-month period, relief of debt if appropriate and one-off items such as roof repairs and heating system replacement. The Committee meets generally every six to eight weeks depending on the level of applications. The members of the Committee are M Whelan (Chairman), I Clark, D Ashbolt, B Divall, J Stegges and D Powell.



**THE MARK BENEVOLENT FUND  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**PRINCIPAL ADVISERS**

**BANKERS**

Clydesdale Bank plc  
154-158 Kensington High Street  
London  
W8 7RL

**FUND MANAGERS**

J M Finn & Co Ltd  
4 Coleman Street  
London  
EC2R 5TA

**AUDITOR**

Crowe U.K. LLP  
55 Ludgate Hill  
London  
EC4M 7JW

**CONSTITUTION AND OBJECTS**

The Mark Benevolent Fund is governed by both statute (Charities Act) and the Constitutions and Regulations dated 1955 and subsequent amendments. The objects of the charity are:

- 1) the application of the charity's funds to any other exclusively charitable purposes as may be determined from time to time by the trustees. In reaching that determination, the trustees seek and consider the views of the Grand Lodge and
- 2) the relief of need, hardship and distress among Mark Master Masons, their families or other dependant and/or amongst retired employees of The Grand Lodge in such manner as the trustees shall from time to time determine.

The Mark Benevolent Fund is supported by contributions from Brethren, Ladies, Lodges and Provinces and these may take the form of either donations, covenants, legacies or bequests.

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the guidance issued by the Charity Commission on public benefit.

**ACTIVITIES**

The total grants in the year paid out under the trustees' grant making policy (see page 29) amounted to £906,369 (2021: £2,166,327) of which £3,000 was paid to hospices (2021: £1,286,000), £876,731 was paid to 33 charities, and £26,638 was paid to Mark Master Masons and other dependants in need.

The Trustees have continued to review all applications for grants and grants were made from The Mark Benevolent Fund to Mark Master Masons or their wives, widows, sisters etc. and for specific purposes to other Registered Charities.

**FUNDRAISING**

The majority of the charity's income is from the members of the Grand Lodge of Mark Master Masons. The Mark Benevolent Fund has not engaged with third parties to raise funds and any direct approach to members of the public for funding has been limited. No complaints were received in relation to the Mark Benevolent Fund's fundraising activities.

**THE MARK BENEVOLENT FUND  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**GRANT MAKING POLICY**

Grants are made to Mark Master Masons or their wives, widows, sisters or other dependents or children, or employees of the Grand Lodge who have retired, provided that such grants are for the relief of need. All grants awarded are subject to financial means testing and approval by the Petitions Committee.

Grants are also made for charitable purposes other than for the relief of need (which are reported to Grand Lodge). All grants awarded are subject to review and approval by the members of the Worthy Causes Committee.

In April 2021, the Trustees of the Mark Benevolent Fund announced a Major Capital Grant to hospices to commemorate the significant contribution made to the Crown and the nation by H R H The Prince Philip, Duke of Edinburgh (see note 4, page 29).

**RESERVES POLICY**

The total reserves of the Fund amounted to £21.20 million (2021: £23.50 million), comprising unrestricted reserves of £20.14 million (2021: £22.48 million) and designated funds of £1.01 million (2021: £1.02 million). The free reserves of the Fund total £20.14 million at the year-end (2021: £22.48 million).

The majority of grants are paid to non-Masonic Charities with the balance paid in the main to the elderly, these take the form of either emergency grants or annuity grants which may have to be maintained for, on average, between 12 and 15 years. It is the policy of the Trustees to ensure that the fund has adequate reserves to pay these grants each year. Funds are also retained as it is the practice to make substantial donations from time to time and investments and income therefore must be maintained to further this policy.

**GOING CONCERN**

The Mark Benevolent Fund is managed by the Board of Trustees which are all honorary positions therefore there are no direct financial costs in the management of the fund. The Charities Manager and the financial control administration duties are provided by employees of the Grand Lodge of Mark Master Masons.

Our planning processes take into consideration the current economic climate and its ongoing impact on the various sources of income and planned donations. The fund raising is mainly provided by Mark Masons who have, by rotation of each province in the England and Wales, Mark Benevolent Festivals which are usually the result of special events over the previous five to seven years. It is expected that this will continue for the foreseeable future. In addition the donation policy of the trustees is that the annual payments to Worthy Causes do not normally exceed the dividend income from the investments.

Trustees consider that there are sufficient reserves held at 31 August 2022 to manage any foreseeable downturn in the UK economy. The Trustees consider that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

**INVESTMENT POWERS**

Investment powers are set out and operated within the provisions of the Trustee Act 2000. The investments are managed by the Investment Committee, appointed by the Trustees, which is advised by J M Finn & Co Limited.

**INVESTMENT POLICY AND PERFORMANCE**

The policy of the trust deed is to quickly provide grants in relief of need for Mark Masons and their dependents and from time to time to make substantial grants to worthy causes likely to benefit Mark Masons and so far as funds permit to make similar grants to non-Masons. The sources of income for the fund are donations from the members with additional receipts from the annual festivals, the amount of which depends on the number of Lodges in the province supporting the festival, and any investment income (including capital gains).

Changes are made to investments held on the basis of seeking to maintain the existing funds and to increase them so far as possible. In accordance with these aims, the funds are managed by J M Finn & Co Limited. The Investment Committee, appointed by the Trustees, reviews the funds on a regular basis.

**THE MARK BENEVOLENT FUND  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**RISK POLICY**

The Trustees have reviewed their procedures to identify and examine the major strategic, business and operational risks that the charity faces. The necessary systems are established to enable reports to be produced to ensure that action is taken to manage the effects of the identified risks. Below a summary of the major risks faced and policies to mitigate these.

<b>Risk</b>	<b>Steps to mitigate risk</b>
Loss of Key Staff	Succession planning, document systems, agree notice periods and handovers
Disaster recovery	Agree IT recovery plan, implement data back-up, review insurance, create disaster recovery plan
Investment Policies	Review & agree policy, obtain advice & management, implement reserves policy, regular performance monitoring
Public Perception	Communicate with supporters & beneficiaries, good quality reporting of activities & financial situation, implement public relations training/procedures
Regulatory reporting	Review & agree compliances procedures and allocation of staff responsibilities

**TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**AUDITOR**

Crowe U.K. LLP has indicated its willingness to be reappointed as statutory auditor.

Approved by the Trustees on 30 January 2023 and signed on their behalf by:

**D F Ashbolt**  
Deputy President of the Mark Benevolent Fund

## **Independent Auditor's Report to the Trustees of the Mark Benevolent Fund**

### **Opinion**

We have audited the financial statements of the Mark Benevolent Fund for the year ended 31 August 2022 which comprise Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations included General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Management Board about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing of income, reviewing regulatory correspondence, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Crowe U.K. LLP**

Statutory Auditor

London

**Date:**

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**THE MARK BENEVOLENT FUND  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies		1,511,581	1,224,870
<b>Investments:</b>			
Investment income		537,541	503,998
Interest receivable		56	1,265
<b>Other:</b>			
Rent receivable, 86 St. James's Street, London SW1	9		
<b>Total</b>		<u>2,049,178</u>	<u>1,730,133</u>
<b>EXPENDITURE ON:</b>			
<b>Raising funds</b>			
Investment management fees		99,813	98,516
<b>Charitable activities</b>			
Grants & Support Costs	4	1,284,561	2,532,970
Benevolent jewels distribution		60,345	44,855
<b>Total</b>		<u>1,444,719</u>	<u>2,676,341</u>
<b>OPERATING (LOSS) / SURPLUS</b>		<b>604,459</b>	<b>(946,208)</b>
Net gains / (losses) on investment assets	7	<b>(2,953,613)</b>	3,534,646
<b>NET INCOME / (EXPENDITURE)</b>		<u><b>(2,349,154)</b></u>	<u>2,588,438</u>
<b>NET MOVEMENT IN FUNDS</b>		<b>(2,349,154)</b>	2,588,438
<b>FUND BALANCES</b>			
As at 1 September 2021		<u>23,500,678</u>	<u>20,912,240</u>
<b>FUND BALANCES CARRIED FORWARD</b>			
		<u><b>21,151,524</b></u>	<u>23,500,678</u>

All of the above are represented by continuing operations.  
There are no recognised gains and losses other than those shown above.

The notes on pages 26 to 31 form part of these financial statements.

**THE MARK BENEVOLENT FUND  
BALANCE SHEET  
31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	6	<b>1,012,400</b>	<i>1,020,800</i>
Investments	7	<b>19,397,360</b>	<i>22,150,786</i>
		<b>20,409,760</b>	<i>23,171,586</i>
<b>CURRENT ASSETS</b>			
Debtors		<b>212,087</b>	<i>152,250</i>
Cash at bank		<b>752,822</b>	<i>317,627</i>
		<b>964,909</b>	<i>469,877</i>
<b>CURRENT LIABILITIES</b>			
Creditors		<b>223,145</b>	<i>140,785</i>
		<b>223,145</b>	<i>140,785</i>
<b>NET CURRENT ASSETS</b>		<b>741,764</b>	<i>329,092</i>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>21,151,524</b>	<i>23,500,678</i>
<b>REPRESENTED BY FUNDS</b>			
<b>Unrestricted</b>			
Designated fixed assets fund		<b>1,012,400</b>	<i>1,020,800</i>
General fund		<b>20,139,124</b>	<i>22,479,878</i>
		<b>21,151,524</b>	<i>23,500,678</i>

The financial statements were approved by the Trustees and authorised for issue on 30 January 2023 and signed on their behalf by:

**J Bell**  
**President of the Mark Benevolent Fund**

The notes on pages 26 to 31 form part of these financial statements.



**THE MARK BENEVOLENT FUND  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022	2021
Notes	£	£
<b>Cash flows from operating activities:</b>		
Net cash used by operating activities	97,785	(1,440,607)
<b>Cash flows from investing activities:</b>		
Investment income	537,597	505,263
Proceed from sale of investments	1,879,049	2,622,412
Purchase of investments	(2,079,236)	(2,423,895)
<b>Net cash provided by investing activities</b>	<b><u>337,410</u></b>	<b><u>703,780</u></b>
<b>Change in cash and cash equivalents in the year</b>	<b>435,195</b>	<b>(736,827)</b>
Cash and cash equivalents brought forward	<u>317,627</u>	<u>1,054,454</u>
<b>Cash and cash equivalents carried forward</b>	<b><u>752,822</u></b>	<b><u>317,627</u></b>
<b>Reconciliation of net (expenditure)/income to net cash flow from operating activities</b>		
	2022	2021
	£	£
Net (expenditure)/income for the year (as per Statement of financial activities)	(2,349,154)	2,588,438
<b>Adjustment for:</b>		
Investment income	(537,597)	(505,263)
Loss/(gain) on investments	2,953,613	(3,534,646)
Depreciation of tangibles fixed assets	8,400	8,400
(Increase)/decrease in debtors	(59,837)	(72,832)
Increase/(decrease) in creditors	<u>82,360</u>	<u>75,296</u>
<b>Net cash used by operating activities</b>	<b><u>97,785</u></b>	<b><u>(1,440,607)</u></b>
<b>Analysis of cash and cash equivalents</b>		
	2022	2021
	£	£
Cash in hand	752,822	317,627
<b>Total</b>	<b><u>752,822</u></b>	<b><u>317,627</u></b>

**THE MARK BENEVOLENT FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**1. CHARITY INFORMATION**

The Charity is a Public Benefit Entity registered as an unincorporated charity registered in England and Wales (registration no. 207610) and operates from its registered office Mark Masons' Hall, 86 St. James's Street, London, SW1A 1PL.

**2. ACCOUNTING POLICIES**

**(a) Basis of Accounting**

The financial statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

**(b) Donations**

Donations received for a specific year and deposited with The Mark Benevolent Fund are included in the Statement of Financial Activities in the year of receipt.

Other donations, where the resolution to make a gift to The Mark Benevolent Fund is uncertain, are included in the Statement of Financial Activities on a receipts basis.

**(c) Gifts**

Gifts received in the year are included in the Statement of Financial Activities at their market value on the date received.

**(d) Amortisation of Leasehold Property**

In accordance with the terms agreed with the Charity Commissioners, The Mark Benevolent Fund invested £1,200,000 in the acquisition and conversion of 86 St. James's Street, London SW1. The original lease was for 99 years from 5 January 1979. This has been subsequently renegotiated and a new 125 year lease from April 2018 agreed. This has resulted in an increase in the charge for the amortisation of the lease from £4,200 per annum to £8,400 with effect from September 2019. This will continue to be borne by the General Fund of The Grand Lodge of Mark Master Masons.

The residual economic life of leasehold property is reviewed on a regular basis. The Trustees have determined the position with regard to property depreciation as stated above. The Trustees are also of the view that the carrying value of this asset is not impaired having assessed the service delivery and will undertake future reviews in accordance with FRS 102.

**(e) Investments**

Fixed asset investments are revalued to market value at the balance sheet date and the surplus or deficit of this revaluation represents unrealised gains or losses.

The differences between the carrying value (or cost if acquired in the year) and the proceeds of investments disposed of represent realised investment gains or losses.

Net realised and unrealised gains or losses are shown as a combined figure in the Statement of Financial Activities.

**THE MARK BENEVOLENT FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**2. ACCOUNTING POLICIES (CONTINUED)**

**(f) Expenditure**

Expenditure is accounted for under the accruals concept. The irrecoverable element of VAT is included with the item of expense to which it relates. Staff are employed by The Grand Lodge of Mark Master Masons and relevant staff costs are recharged to The Mark Benevolent Fund as part of the administration fee.

**(g) Investment Income**

Investment income is accounted for on an accruals basis.

**(h) Governance Costs**

Governance costs relate to the statutory running of the charity.

**(i) Financial Instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade debtors, accrued interest and other debtors. Financial liabilities held at amortised cost comprise grants payable and accruals.

Investments, including bonds held as part of an investment portfolio are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure.

**(j) Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

**THE MARK BENEVOLENT FUND  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**2. ACCOUNTING POLICIES (CONTINUED)**

**(k) Going concern**

The Mark Benevolent Fund is managed by the Board of Trustees which are all honorary positions therefore there are no direct financial costs in the management of the fund. The Charities Manager and the financial control administration duties are provided by employees of the Grand Lodge of Mark Master Masons.

Our planning processes take into consideration the current economic climate including the Covid-19 pandemic, and its ongoing impact on the various sources of income and planned donations. The fund raising is mainly provided by Mark Masons who have, by rotation of each province in the England and Wales, Mark Benevolent Festivals which are usually the result of special events over the previous five to seven years. It is expected that this will continue for the foreseeable future. In addition the donation policy of the trustees is that the annual payments to Worthy Causes do not normally exceed the dividend income from the investments.

Trustees consider that there are sufficient reserves held at 31 August 2022 to manage any foreseeable downturn in the UK economy. The Trustees consider that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and, for this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

**3. SUPPORT COSTS**

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<i>£</i>
Administration fee	<b>200,000</b>	<i>200,000</i>
Printing and stationery		
General expenses	<b>22,121</b>	<i>11,825</i>
Rent paid	<b>135,000</b>	<i>135,000</i>
Bank charges and insurance costs	<b>131</b>	<i>18</i>
Governance costs (note 5)	<b>20,940</b>	<i>19,800</i>
	<b>378,192</b>	<i>366,643</i>

All support costs are applicable to grant making which is the charity's only charitable activity and are included with the grant making costs on the face of the Statement of Financial Activities.

**THE MARK BENEVOLENT FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>4. GRANTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grants to other charities	876,731	832,958
Major capital grant to support hospices in England & Wales	3,000	1,286,000
Grants to individuals	26,638	47,369
	906,369	2,166,327
Support costs (note 3)	378,192	366,643
	1,284,561	2,532,970
The grants to other charities in the year were:		
Maidstone East District Scout Council	13,860	
Sunbury & Walton Sea Cadets	31,000	
The Freedom Centre	54,762	
Kingfisher Medway Trust	28,199	
Kingfisher Medway Trust	27,437	
RNLI Northumberland	45,000	
Whirlow Hall Farm Trust	20,000	
East & North Herts Hospitals Trust	2,527	
Stageright	12,300	
350 Squadron ATC	18,500	
Spitalfields Crypt Trust	9,970	
Sutton Women's Centre	4,327	
Addenbrooke's Charitable Trust	100,000	
Cleveland Mountain Rescue Team	24,561	
Derian Hospice Children's Hospice	28,075	
Bee Unique	26,669	
Inspectorate of Romania (Ukraine)	25,000	
The Christie Charity	28,795	
Inspectorate of Romania (Ukraine)	25,000	
Strongbones Children's Charitable Trust	5,750	
Ambulance Aid (Cheshire)	10,000	
Cornwall Scouts	9,460	
Inspectorate of Romania (Ukraine)	25,000	
Inspectorate of Romania (Ukraine)	25,000	
City of Goodness Orphanage Appeal (Cheshire)	10,000	
Youth Adventure Trust	5,450	
Inspectorate of Romania (Ukraine)	25,000	
Merlin MS Centre	7,080	
Birmingham Women's & Children's Hospital	100,000	
Inspectorate of Romania (Ukraine)	25,000	
Millom Network Centre	46,090	
East Yorkshire Foodbank	38,118	
Blood Bikes Manchester	18,801	
	876,731	832,958

The Major Capital Grant of £3,000 (2021: £1,286,000) was distributed through Mark Lodges in England & Wales who each nominated a local hospice to receive a £1,000 donation wholly funded by the Mark Benevolent Fund.

**THE MARK BENEVOLENT FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>5.</b>	<b>GOVERNANCE COSTS</b>	<b>2022</b>	<i>2021</i>
		£	£
	Auditor's remuneration	<b>20,940</b>	<i>19,800</i>

No Trustee received any remuneration or reimbursement of expenses during the current or previous year.

<b>6.</b>	<b>FIXED ASSETS</b>		<b>Leasehold property</b>
			£
	Cost		<b>2022</b>
	<b>At 31 August 2022 and 1 September 2021</b>		<b>1,200,000</b>
	Depreciation		
	At 1 September 2021		<i>179,200</i>
	Charge for the year		<i>8,400</i>
	<b>At 31 August 2022</b>		<b>187,600</b>
	<b>Net Book Value</b>		
	<b>At 31 August 2022</b>		<b>1,012,400</b>
	<i>At 31 August 2021</i>		<i>1,020,800</i>

**THE MARK BENEVOLENT FUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>7. INVESTMENTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Market value at 1 September 2021	<b>22,150,786</b>	<i>18,814,657</i>
Less : Disposal proceeds	<b>(1,879,049)</b>	<i>(2,622,412)</i>
Add : Acquisitions at cost	<b>2,079,236</b>	<i>2,423,895</i>
Net realised and unrealised gains	<b><u>(2,953,613)</u></b>	<i><u>3,534,646</u></i>
Market value at 31 August 2022	<b><u>19,397,360</u></b>	<i><u>22,150,786</u></i>
Historic cost	<b><u>13,553,587</u></b>	<i><u>13,716,021</u></i>

All investments are listed on a recognised stock exchange and managed in the UK by J M Finn & Co Limited. The investments at the year-end comprised:

Fixed interest	<b>1,149,148</b>	<i>2,176,366</i>
Equities	<b>18,219,864</b>	<i>15,553,816</i>
Other (Property, Alternative Assets & Emerging Economies)	<b>28,348</b>	<i>4,420,604</i>
	<b><u>19,397,360</u></b>	<i><u>22,150,786</u></i>

Unrealised gains/(losses) amounting to £2,149,717 (2021: £4,740,709) are based on a valuation at the year-end which is unlikely to equate to the actual gains and losses which will arise on the subsequent realisation of those investments.

**8. TAXATION**

The Mark Benevolent Fund is a registered charity and is able to take advantage of the exemptions from tax for charities on its income and investment gains.

**9. RELATED PARTY TRANSACTIONS**

The Fund is administered by The Grand Lodge of Mark Master Masons (GLMMM). The Fund paid a management fee of £200,000 in the year (2021: £200,000) to GLMMM to cover staff and administration costs and charged rent of £nil (2020: £nil) to GLMMM. Due to changes in the terms of the Lease, GLMMM now pays the rent direct to Crown Properties. Included in Donations and Legacies is an amount of £135,000 (2021: £135,000) in respect of the rent paid directly on behalf of the Fund. A corresponding expense is included within support costs.

At the yearend GLMMM owed MBF £45,065 (2021: GLMMM owed MBF £29,310) in respect of these transactions.

# NOTICES

## 1. GRAND LODGE SUMMONS

Secretaries of Lodges are required to forward copies of this summons to Worshipful Brothers and to all other Brethren who may wish to attend the Communication of Grand Lodge.

## 2. DINING

Brethren will dine together after the Communication of Grand Lodge at approximately 3.30 p.m. in the Grand Connaught Rooms, 61-65 Great Queen Street, London, WC2B 5DA.

Brethren wishing to dine may make reservations via the online dining facility on the G.L. website: <https://www.markmasonshall.org/mmm-events/mark-master-mason/grand-lodge/grand-lodge-2023-march>

Group reservations may also be made via email to: [m.support@mmh.org.uk](mailto:m.support@mmh.org.uk) provided a completed dining form is attached which includes full debit/credit card details for payment of the requisite dining fee, or by sending a completed reservation form, together with payment of the dining fee of £55.00 (£57.00 – cheese & biscuits option) to Masonic Support Services on or before **Tuesday, 28 February 2023**.

Reservations may be cancelled, without incurring a charge, up to 7 days prior to the meeting, after which fees will not be refunded.

## 3. WEBSITE AND SOCIAL MEDIA

To keep up to date with events in all orders administered from Mark Masons' Hall go to:

[www.markmasonshall.org](http://www.markmasonshall.org)

Twitter: [@MarkMasonsHall](https://twitter.com/MarkMasonsHall)

[www.facebook.com/markmasonshall](https://www.facebook.com/markmasonshall)

## 4. KEYSTONE ONLINE

All documents relating to the administration of Provinces/Districts and Lodges are available in the document store on Keystone Online. Secretaries are advised not to save copies to a PC or Provincial/District website but to always use the latest version in the document store.

## 5. MASONIC CHARITIES

Information on all the Masonic Charities administered from Mark Masons' Hall can be found on the Grand Lodge website: [www.markmasonshall.org](http://www.markmasonshall.org)

## 6. HOSPITALITY AT MARK MASONS' HALL

The Carvery at 86 St James will be open on selected weekdays and is available to all Freemasons, their family and friends. **Booking in advance is strongly recommended** as the Carvery is very popular and is, on occasions, fully booked for private functions. Members of the **86 St James Loyalty Scheme** will receive advance notification of opening dates by email.

Reservations may be made via email: [info@86stjames.com](mailto:info@86stjames.com) or Tel: **020 7747 1180**.

To coincide with the UGLE Quarterly Communications at Freemasons' Hall, we can guarantee the Carvery Restaurant will be open on the second Wednesdays in March, June, September and December. Advance booking is required and you can be seated between 12 noon and 2.30 p.m. A variety of hot and cold sandwiches is also available in the bar on weekdays from 12 noon to 4 p.m. The bar opening times will be 11.30 a.m. until 10.30 p.m., Monday to Saturday.

Further information is available on the 86 St James website: <http://86hospitality.info>

## 7. PUBLICATIONS AND REGALIA

Publications and Regalia for all Orders may be purchased from the shop via our website:

[www.shopat86.co.uk](http://www.shopat86.co.uk)

Orders may also be placed by telephone: **020 7747 1191** or by email: [regalia@mmh.org.uk](mailto:regalia@mmh.org.uk)

Shop opening hours: 10 am to 5.30 pm (Monday to Friday)

## 8. ANNUAL FESTIVAL OF THE GRAND MASTER'S LODGES OF INSTRUCTION FOR MARK MASTER MASONS AND MEMBERS OF THE ANCIENT AND HONOURABLE FRATERNITY OF ROYAL ARK MARINER

The next Annual Festival will be held on Friday, **21 June 2023** at Eastleigh, at which there will be a demonstration of the Elevation and Advancement Ceremonies. The meeting will be followed by a Festival Dinner.

Festival President: R.W.Bro. GEORGE JOHN DEACON Prov.G.M. for Hampshire & Isle of Wight.

Information and application forms for the 2023 Annual Festival can be obtained from the Provincial Grand Secretary or from the Festival Secretary: W.Bro. Christopher J. Rose

10 Griffin Way, Great Bookham, Leatherhead, Surrey, KT23 4JL. Email: [markgmloi86@gmail.com](mailto:markgmloi86@gmail.com)